

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission
Statement of Operating Income and Proposed Revenue Requirements
Per Books and Pro Forma for the Test Year Ended September 30, 2015

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Per Books Test Year (b)	12 Months Ended		Test Period Adjustment (e)	Adjusted Test Period (f)	Under Proposed Rates	
			12/31/2015 (c)	3/31/2016 (d)			Adjustments (g)	Pro Forma (h)
1	Operating Revenues	\$ 26,730,582	\$ 26,299,536	\$ 26,007,358	\$ (1,966,977)	\$ 24,763,605	\$ 4,943,665	\$ 29,707,270
	Operating Expenses:							
2	Operation and Maintenance	\$ 12,762,141	\$ 13,151,263	\$ 13,048,895	\$ 840,450	\$ 13,602,591	\$ 37,567	\$ 13,640,158
3	Depreciation and Amortization	3,165,586	3,308,295	3,386,563	491,206	3,656,792	-	3,656,792
4	Taxes Other than Income	1,711,810	1,724,701	1,727,787	144,130	1,855,940		1,855,940
5	Total Operating Expenses	\$ 17,639,536	\$ 18,184,259	\$ 18,163,245	\$ 1,475,786	\$ 19,115,323	\$ 37,567	\$ 19,152,890
6	Total Operating Income before Income Taxes	\$ 9,091,046	\$ 8,115,277	\$ 7,844,113	\$ (3,442,763)	\$ 5,648,283	\$ 4,906,098	\$ 10,554,380
	Income Taxes:							
7	State Income Taxes	\$ 320,778	\$ 524,862	\$ 493,294	\$ -	\$ 320,778	\$ 426,830	\$ 747,609
8	Federal Income Taxes	1,152,089	1,911,020	1,795,079	14,013	1,166,102	1,567,744	2,733,846
9	Total Income Taxes	\$ 1,472,867	\$ 2,435,882	\$ 2,288,373	\$ 14,013	\$ 1,486,880	\$ 1,994,574	\$ 3,481,454
10	Operating Income	\$ 7,618,178	\$ 5,679,395	\$ 5,555,740	\$ (3,456,776)	\$ 4,161,402	\$ 2,911,524	\$ 7,072,926
11	Rate Base	\$ 82,602,289	\$ 84,757,531	\$ 86,513,229	\$ 7,080,334	\$ 89,682,623	\$ -	\$ 89,682,623
12	Rate of Return					4.64%		7.89%
13	Required Rate of Return					7.89%		
14	Required Operating Income					\$ 7,072,953		
15	Operating Income Deficiency					2,911,551		
16	GCRF					1.6979		
17	Revenue Deficiency					\$ 4,943,665		
18	Net Increase Percentage					19.96%		

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2

JURISDICTIONAL RATE BASE SUMMARY

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description	26 Del C. §102 (3) Letter Ref	Test Year Ended 9/30/2015	Test Year Ended 12/31/2015	Test Year Ended 3/31/2016	Ref Sched	Proposed Test Period
1	Used and Useful Utility Plant	(a)	\$ 160,409,977	\$ 161,156,410	\$ 161,998,572	2-A	\$ 167,813,605
2	Intangible Assets	(a)	31,321	30,888	30,888	2-B	\$ 31,321
3	Less: Accumulated Depreciation and Amortization	(b)	(36,727,435)	(35,041,378)	(34,048,036)	2-C	\$ (36,301,922)
4	Less: Unrefunded Customer Advances and/or CIAC	(c)	(29,331,197)	(29,624,617)	(29,732,177)	2-G	\$ (29,941,297)
5	Less: Accumulated deferred and unamortized income taxes and investment credit	(d)	(14,019,123)	(13,989,886)	(13,947,929)	2-D	\$ (14,157,831)
6	Plus: Accumulated Depreciation of Customer Advances and CIAC	(e)	2,271,700	2,271,700	2,271,700	2-H	\$ 2,271,700
7	Plus: Materials and Supplies	(f)	272,806	292,719	297,073	2-I	\$ 272,806
8	Plus: Investor supplied Cash Working Capital	(f)	881,133	881,133	881,133	2-E	\$ 881,133
9	Plus: Prepayments	(g)	670,909	647,607	607,962	2-J	\$ 670,909
10	Less: OPEB Funding	(g)	(1,857,802)	(1,867,046)	(1,845,958)	2-K	\$ (1,857,802)
11	Total Claimed Rate Base		\$ 82,602,289	\$ 84,757,531	\$ 86,513,229		\$ 89,682,623

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A

USED AND USEFUL UTILITY PLANT IN SERVICE

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Account No.	Description of Property	Total Company 9/30/2015 (c)	Total Company 12/31/2013 (d)	Total Company 3/31/2016 (e)	Allocation Percent (f)	Plant in Service for the Test Period		
							Allocated Total (g)	Adjustment Amount [1] (h)	Total As Adjusted 6/30/2016 (i)
<u>Source of Supply Plant</u>									
1	310	Land and Land Rights	\$ 404,525	\$ 404,525	\$ 404,525	100%	\$ 404,525	\$ -	\$ 404,525
2	311	Structures and Improvements	341,281	341,281	570,253	100%	341,281	-	341,281
3	312	Collecting and Impounding Reservoirs	3,758,464	3,758,464	3,758,464	100%	3,758,464	-	3,758,464
4	313	Lake, River and Other Intakes	994,513	994,413	1,463,214	100%	994,513	182,800	1,177,313
5	314	Wells and Springs	-	-	-	100%	-	-	-
6	316	Supply Mains	943,554	943,554	943,554	100%	943,554	-	943,554
7		Total Source of Supply Plant	\$ 6,442,337	\$ 6,442,237	\$ 7,140,010		\$ 6,442,337	\$ 182,800	\$ 6,625,137
<u>Pumping Plant</u>									
8	320	Land and Land Rights	\$ 12,862	\$ 12,862	\$ 12,862	100%	\$ 12,862	\$ -	\$ 12,862
9	321	Structures and Improvements	672,602	672,602	1,128,400	100%	672,602	389,300	1,061,902
10	323	Other Power Production Equipment	1,422,063	1,420,063	1,360,109	100%	1,422,063	32,200	1,454,263
11	325	Electric Pumping Equipment	5,313,876	5,349,286	5,396,314	100%	5,313,876	275,529	5,589,405
12	326	Diesel Pumping Equipment	63,043	63,043	63,043	100%	63,043	-	63,043
13		Total Pumping Plant	\$ 7,484,446	\$ 7,517,857	\$ 7,960,728		\$ 7,484,446	\$ 697,029	\$ 8,181,476
<u>Water Treatment Plant</u>									
14	330	Land and Land Rights	\$ 27,723	\$ 27,723	\$ 27,723	100%	\$ 27,723	\$ -	\$ 27,723
15	331	Structures and Improvements	20,275,748	20,270,014	20,275,291	100%	20,275,748	642,925	20,918,673
16	332	Water Treatment Equipment	15,026,499	15,199,880	15,416,725	100%	15,026,499	1,615,162	16,641,661
17		Total Water Treatment Plant	\$ 35,329,970	\$ 35,497,617	\$ 35,719,739		\$ 35,329,970	\$ 2,258,087	\$ 37,588,057
<u>Transmission and Distribution Plant</u>									
18	340	Land and Land Rights	\$ 100,812	\$ 100,812	\$ 100,812	100%	\$ 100,812	\$ -	\$ 100,812
19	342	Distribution Reservoirs and Standpipes	4,646,859	4,691,533	4,699,311	100%	4,646,859	44,000	4,690,859
20	343	Transmission and Distribution Mains	60,080,313	60,487,710	60,852,587	100%	60,080,313	3,342,513	63,422,826
21	344	Fire Mains	390,951	390,951	390,951	100%	390,951	-	390,951
22	345	Services	16,151,828	16,354,351	16,671,103	100%	16,151,828	299,680	16,451,507
23	346	Meters	12,614,883	13,500,933	12,107,020	100%	12,614,883	1,162,409	13,777,292
24	348	Hydrants	3,909,900	4,560,405	4,579,911	100%	3,909,900	46,816	3,956,716
25		Total Transmission and Distribution Plant	\$ 97,895,546	\$ 100,086,695	\$ 99,401,695		\$ 97,895,546	\$ 4,895,417	\$ 102,790,963
<u>General Plant</u>									
26	390	Structures and Improvements	\$ 2,327,714	\$ 2,270,471	\$ 2,300,586	100%	\$ 2,327,714	\$ 259,058	\$ 2,586,773
27	391	Office Furniture and Equipment	251,357	-	134,205	100%	251,357	(1,797,592)	(1,546,235)
28	391-A	Computer Hardware/Software	6,123,829	4,779,373	4,779,373	100%	6,123,829	-	6,123,829
29	392	Transportation Equipment	36,795	36,795	36,795	100%	36,795	-	36,795
30	393	Stores Equipment	18,683	18,683	18,683	100%	18,683	-	18,683
31	394	Tools, Shop and Garage Equipment	569,244	580,373	580,448	100%	569,244	152,629	721,873
32	395	Laboratory Equipment	135,075	135,075	138,896	100%	135,075	-	135,075
33	396	Power Operated Equipment	124,714	124,714	126,978	100%	124,714	392,200	516,914
34	397	Communications Equipment	3,441,681	3,437,937	3,427,852	100%	3,441,681	355,200	3,796,881
35	398.1	Miscellaneous Equipment	34,563	-	4,000	100%	34,563	8,800	43,363
<u>General Plant (Cont.)</u>									
36	398.2	Office Equipment - SCADA System	\$ 194,020	\$ 228,583	\$ 228,583	100%	\$ 194,020	\$ -	\$ 194,020
37		Total General Plant	\$ 13,257,678	\$ 11,612,005	\$ 11,776,400		\$ 13,257,678	\$ (629,705)	\$ 12,627,973
38		Total Utility Plant in Service Less: Intangible Plant	\$ 160,409,977	\$ 161,156,410	\$ 161,998,572		\$ 160,409,977	\$ 7,403,629	\$ 167,813,605
39	CIAC	Contributions in Aid of Construction	(29,331,197)	(29,624,617)	(29,732,177)	100%	\$ (29,331,197)	\$ (610,100)	\$ (29,941,297)

[1] See Schedule 2-A.1 for Test Year Adjustments

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2B

INTANGIBLE ASSETS CLAIMED IN RATE BASE

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Account No.	Description and Location of Asset	Date of Acquisition	Net Original Cost 9/30/2015	Net Original Cost 12/31/2015	Net Original Cost 3/31/2016	Allocation Percentag (e)	Jurisd. Net Original (f)	Revenue Included Test Year (g)	Expected In Service Date (h)	Expected Use of Asset (i)
	(a)	(b)	(c)	(d)							
1	301	Organization Costs		\$ 2,383	\$ 2,322	\$ 2,322	100%	\$ 2,383			
2	302	Franchises and Consents		28,938	28,566	28,566	100%	28,938			
3		Total Intangible Assets		31,321	30,888	30,888		31,321			

NOTE: Company's intangible assets represent costs typically included in Utility Plant in Service

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2C
ACCUMULATED DEPRECIATION AND AMORTIZATION

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

		Reserve for Depreciation for the Test Period									
Line No.	Account No.	Description of Property	Total Company 9/30/2015	Total Company 12/31/2015	Total Company 3/31/2016	Allocation Percent	Allocated Total	Depreciation Expense [1]	Retirements [2]	Cost of Removal	Total As Adjusted 6/30/2016
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Source of Supply Plant											
1	311	Structures and Improvements	\$ 131,619	\$ 136,133	\$ 140,646	100%	\$ 131,619	\$ 13,540	\$ -	\$ -	\$ 145,159
2	312	Collecting and Impounding Reservoirs	516,468	525,958	535,448	100%	516,468	28,470	-	-	544,938
3	313	Lake, River and Other Intakes	(400,114)	(395,711)	(494,706)	100%	(400,114)	15,322	(103,500)	4,000	(484,292)
4	314	Wells and Springs	-	-	-	100%	-	-	-	-	-
5	316	Supply Mains	119,421	121,497	123,572	100%	119,421	6,227	-	-	125,648
6		Total Source of Supply Plant	\$ 367,394	\$ 387,876	\$ 304,960		\$ 367,394	\$ 63,560	\$ (103,500)	\$ 4,000	\$ 331,454
Pumping Plant											
7	321	Structures and Improvements	\$ 94,203	\$ 96,540	\$ 98,878	100%	\$ 94,203	\$ 9,718	\$ (60,000)	\$ 7,300	\$ 51,221
8	323	Other Power Production Equipment	795,550	807,088	760,615	100%	795,550	41,249	-	-	836,798
9	325	Electric Pumping Equipment	463,295	480,364	501,223	100%	463,295	94,833	(97,100)	7,300	468,328
10	326	Diesel Pumping Equipment	34,130	\$34,424.55	\$34,719.27	100%	34,130	884	-	-	35,014
11		Total Pumping Plant	\$ 1,387,177	\$ 1,418,417	\$ 1,395,434		\$ 1,387,177	\$ 146,684	\$ (157,100)	\$ 14,600	\$ 1,391,361
Water Treatment Plant											
12	331	Structures and Improvements	\$ 3,927,659	\$ 3,987,312	\$ 4,006,264	100%	\$ 3,927,659	\$ 200,315	\$ (19,400)	\$ 3,500	\$ 4,112,074
13	332	Water Treatment Equipment	2,438,279	2,446,670	2,536,745	100%	2,438,279	350,246	(851,600)	110,600	2,047,525
14		Total Water Treatment Plant	\$ 6,365,938	\$ 6,433,982	\$ 6,543,009		\$ 6,365,938	\$ 550,561	\$ (871,000)	\$ 114,100	\$ 6,159,599
Transmission and Distribution Plant											
15	342	Distribution Reservoirs and Standpipes	\$ 873,811	\$ 881,351	\$ 892,006	100%	\$ 873,811	\$ 36,474	\$ (3,000)	\$ 2,400	\$ 909,686
16	343	Transmission and Distribution Mains	8,927,305	8,880,670	8,986,324	100%	8,927,305	495,354	(57,500)	3,800	9,368,959
17	344	Fire Mains	178,499	180,200	181,901	100%	178,499	5,102	-	-	183,601
18	345	Services	5,212,071	5,286,613	5,363,498	100%	5,212,071	257,538	(10,000)	-	5,459,609
19	346	Meters	4,655,475	4,439,579	2,928,457	100%	4,655,475	565,385	(250,000)	25,000	4,995,860
20	348	Hydrants	1,144,270	1,162,065	1,183,675	100%	1,144,270	75,669	(10,000)	-	1,209,939
21		Total Transmission and Distribution Plant	\$ 20,991,432	\$ 20,830,477	\$ 19,535,861		\$ 20,991,432	\$ 1,435,523	\$ (330,500)	\$ 31,200	\$ 22,127,654
General Plant											
22	390	Structures and Improvements	\$ 819,690	\$ 912,366	\$ 923,277	100%	\$ 819,690	\$ 35,068	\$ (115,900)	\$ 1,500	\$ 740,359
23	391	Office Furniture and Equipment	246,714	249,532	249,532	100%	246,714	(97,521)	(1,994,121)	-	(1,844,928)
24	391-A	Computer Hardware/Software	4,635,444	3,250,304	3,406,200	100%	4,635,444	630,601	-	-	5,266,046
25	392	Transportation Equipment	37,523	37,523	37,523	100%	37,523	-	-	-	37,523
26	393	Stores Equipment	7,426	7,524	7,621	100%	7,426	293	-	-	7,719
27	394	Tools, Shop and Garage Equipment	96,887	101,270	105,740	100%	96,887	15,500	(25,000)	-	87,387
28	395	Laboratory Equipment	109,971	112,477	114,982	100%	109,971	7,517	-	-	117,488
29	396	Power Operated Equipment	124,714	124,714	124,714	100%	124,714	15,492	-	-	140,206
30	397	Communications Equipment	1,268,291	1,331,454	1,328,109	100%	1,268,291	202,500	(11,000)	-	1,459,791
31	398	Miscellaneous Equipment	23,902	24,464	25,026	100%	23,902	1,971	-	-	25,873
General Plant (Cont.)											
32	398.2	Office Equipment - SCADA System	\$ 179,420	\$ 179,420	\$ 179,420	100%	\$ 179,420	\$ 9,458	\$ -	\$ -	\$ 188,878
33		Total General Plant	\$ 7,549,982	\$ 6,331,046	\$ 6,502,144		\$ 7,549,982	\$ 820,880	\$ (2,146,021)	\$ 1,500	\$ 6,226,341
34	RWIP	Retirement Work in Progress	\$ 65,513	\$ (246,808)	\$ (102,646)	100%	\$ 65,513	-	-	-	\$ 65,513
		Accumulated Cost of Removal	-	(107,532)	(124,647)		-	-	-	-	-
35		Account 301, 302, 310, 320, 330, 340	-	(6,080)	(6,080)	100%	-	-	-	-	-
36		Other Reserve Adjustments	-	-	-	100%	-	-	-	-	-
37		Total Accumulated Depreciation	36,727,435	35,041,378	34,048,036		36,727,435	3,017,208	(3,608,121)	165,400	36,301,922

[1] Refer to Workpaper 2A-K

[2] Refer to Schedule 2-A.1

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2D

ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description of Deferral (a)	Total Company 9/30/2015 (b)	Total Company 12/31/2015 (c)	Total Company 03/31/2016 (d)	Allocation Percentage (e)	Allocated Total (f)	Adjustment Amount (g)	Adjusted Total 6/30/2016 (h)	Included in Rate Base Claim (h)
1	Deferred FIT - MACRS	\$ 9,732,203	\$ 9,830,520	\$ 9,892,358	100%	\$ 9,732,203	\$ -	\$ 9,732,203	Yes
2	Deferred FIT - Cost of Removal	365,208	425,910	457,761	100%	365,208	-	365,208	Yes
3	Deferred FIT - AFUDC Equity	323,852	297,660	291,112	100%	323,852	-	323,852	Yes
4	Test Period Increment (from DIT Workpaper)(Tax Over Book)	-	-	-	100%	-	138,708	138,708	Yes
5	Deferred FIT - Other	419,414	279,899	156,164	100%	419,414	-	419,414	Yes
6	Total Federal Deferred Taxes Included in Rate Base Claim	\$ 10,840,677	\$ 10,833,989	\$ 10,797,395		\$ 10,840,677	\$ 138,708	\$ 10,979,385	Yes
7	Deferred Federal Inc Taxes - Other	\$ (82,581)	\$ (66,208)	\$ (80,045)	100%	\$ (82,581)	\$ -	\$ (82,581)	No
8	Deferred Federal Income Taxes - Medicare Part D	-	-	-	100%	-	-	-	No
9	Deferred Federal Income Taxes - GU - Medicare Part D	-	-	-	100%	-	-	-	No
10	Deferred Federal Income Taxes - OCI Pension/PBOP	-	-	-	100%	-	-	-	No
11	Deferred Federal Income Taxes Benefit on DSIT	(4,016)	(4,016)	(4,016)	100%	(4,016)	-	(4,016)	No
12	Deferred Federal Income Taxes - Tank Painting	144,664	141,883	139,101	100%	144,664	-	144,664	No
13	Deferred Federal Income Taxes - Rate Expenses	180	180	35,954	100%	180	-	180	No
14	Deferred Federal Income Taxes - Def. Charges	69,936	65,166	58,914	100%	69,936	-	69,936	No
15	Deferred Federal Income Taxes - Relocation Expense	-	-	-	100%	-	-	-	No
16	Deferred Federal Income Taxes - M_S Fees	(547,121)	(291,339)	(291,338)	100%	(547,121)	-	(547,121)	No
17	Deferred Federal Income Taxes - Pensions	(1,911,952)	(1,975,617)	(2,001,027)	100%	(1,911,952)	-	(1,911,952)	No
18	Deferred Federal Income Taxes - PEBOP	(940,408)	(303,901)	(242,954)	100%	(940,408)	-	(940,408)	No
19	Deferred Federal Income Taxes - Uncollectables	-	(62,479)	(62,478)	100%	-	-	-	No
20	Deferred Federal Income Taxes - F71/F109 G/U ITC	63,750	62,709	61,668	100%	63,750	-	63,750	No
21	Total Deferred Taxes not included in Rate Base Claim	\$ (3,207,548)	\$ (2,433,622)	\$ (2,386,221)		\$ (3,207,548)	\$ -	\$ (3,207,548)	No
22	Investment Tax Credit	\$ 293,656	\$ 288,985	\$ 284,314	100%	\$ 293,656	\$ -	\$ 293,656	No

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2D

ACCUMULATED DEFERRED INCOME TAXES - STATE

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description of Deferral (a)	Total Company 9/30/2015 (b)	Total Company 12/31/2015 (c)	Total Company 03/31/2016 (d)	Allocation Percentage (e)	Allocated Total (f)	Adjustment Amount (g)	Adjusted Total 6/30/2016 (h)	Included in Rate Base Claim (i)
1	Deferred SIT - Excess Depreciation	\$ 2,859,293	\$ 2,866,631	\$ 2,880,029	100%	\$ 2,859,293	\$ -	\$ 2,859,293	Yes
2	Deferred SIT - Cost of Removal	99,153	115,679	124,352	100%	99,153	-	99,153	Yes
3	Deferred SIT - AFUDC Equity	87,680	80,548	78,765	100%	87,680	-	87,680	Yes
4	Deferred SIT - Other	132,320	93,039	67,388	100%	132,320	-	132,320	Yes
5	Total State Deferred Taxes Included in Rate Base Claim	\$ 3,178,446	\$ 3,155,897	\$ 3,150,534		\$ 3,178,446	\$ -	\$ 3,178,446	Yes
6	Deferred State Income Taxes - Other	\$ (12,775)	\$ (1,016)	\$ (4,782)	100%	\$ (12,775)	\$ -	\$ (12,775)	No
7	Deferred State Income Taxes - Medicare Part D	-	-	-	100%	-	-	-	No
8	Deferred State Income Taxes - GU - Medicare Part D	-	-	-	100%	-	-	-	No
9	Deferred SIT - Other	(12,775)	-	-	100%	(12,775)	-	(12,775)	No
10	Deferred SIT - Tank Painting	39,387	38,629	37,872	100%	39,387	-	39,387	No
11	Deferred SIT - Pensions	(520,272)	(537,605)	(544,522)	100%	(520,272)	-	(520,272)	No
12	Deferred SIT - Post-Retirement Benefits	(256,033)	(82,739)	(66,146)	100%	(256,033)	-	(256,033)	No
13	Deferred SIT - Relocation	-	-	-	100%	-	-	-	No
14	Deferred SIT - F71/F109 G/U ITC	17,396	17,114	16,832	100%	17,396	-	17,396	No
15	Deferred SIT - M&S Fees	(143,261)	(73,622)	(73,623)	100%	(143,261)	-	(143,261)	No
16	Total	5,468,558	5,672,555	5,666,699		5,468,558	-	5,468,558	

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Delaware Public Service Commission

Schedule No. 2G

UNFUNDED CUSTOMER ADVANCES AND/OR CIAC

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Amount (b)
1	Contributions in Aid of Construction at 9/30/2015	\$ (29,331,197)
2	Advances for construction at 9/30/2015	-
3	Contributions added from 10/1/2015 to 6/30/2016	-
4	Advances added from 10/1/2015 to 6/30/2016	-
5	Pro Forma CIAC and Advances at 6/30/2016	\$ (29,331,197)
6	Contributions in Aid of Construction at 12/31/2015	(29,624,617)
7	Advances for construction at 12/31/2015	-
8	Contributions added from 10/1/2015 to 6/30/2016	-
9	Advances added from 10/1/2015 to 6/30/2016	-
10	Pro Forma CIAC and Advances at 6/30/2016	\$ (29,624,617)
11	Contributions in Aid of Construction at 3/31/2016	(29,732,177)
12	Advances for construction at 3/31/2016	-
13	Contributions added from 10/1/2015 to 6/30/2016	-
14	Advances added from 10/1/2015 to 6/30/2016	-
15	Pro Forma CIAC and Advances at 6/30/2016	\$ (29,732,177)

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2H

AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION AND ADVANCES FOR CONSTRUCTION

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Amount (b)
1	Accumulated amortization at 9/30/2015	\$ 2,271,700
2	Accumulated amortization at 12/31/2015	2,271,700
3	Accumulated amortization at 3/31/2016	\$ 2,271,700
4	Amortization from 10/1/2015 to 6/30/2016	-
5	Pro Forma Amortization at 6/30/2016 [1]	<u>\$ 2,271,700</u>

[1] Amortization on assets funded by CIAC or advances discontinued at 10/31/93

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 21

MATERIALS AND SUPPLIES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Period	Balance			
		Chemical Inv.	Small Repairs	Capital & Maint.	Total
	(a)	(b)	(c)	(d)	(e)
1	Dec-14	\$ 52,135	\$ 35,703	\$ 156,252	\$ 244,090
2	Jan-15	71,849	35,703	156,252	263,804
3	Feb-15	49,115	35,703	181,903	266,721
4	Mar-15	51,210	35,703	192,705	279,618
5	Apr-15	63,211	35,703	192,590	291,505
6	May-15	45,769	35,703	186,277	267,749
7	Jun-15	21,326	35,703	192,036	249,065
8	Jul-15	34,126	35,703	211,513	281,342
9	Aug-15	40,315	35,703	269,234	345,253
10	Sep-15	76,328	35,703	267,312	379,343
11	Oct-15	2,870	35,703	267,312	305,885
12	Nov-15	66,561	35,703	240,396	342,661
13	Dec-15	60,658	35,703	191,951	288,313
14	Thirteen Month Average (at December 2015):				<u>\$ 292,719</u>
Twelve Months Preceding Test Year					
15	Dec-13	\$ 309,130	\$ 50,682	\$ 211,992	\$ 571,804
18	Jan-14	336,563	50,682	214,685	601,930
19	Feb-14	321,243	50,682	214,685	586,609
20	Mar-14	334,177	50,682	218,023	602,882
21	Apr-14	342,953	50,682	195,715	589,350
22	May-14	55,873	50,682	196,834	303,389
23	Jun-14	44,885	50,682	185,447	281,014
24	Jul-14	43,077	50,682	179,756	273,515
25	Aug-14	37,108	50,682	188,040	275,830
26	Sep-14	47,264	50,682	182,594	280,540
27	Oct-14	51,233	50,682	169,936	271,851
28	Nov-14	41,476	35,703	151,928	229,108
29	Thirteen Month Average (Preceding Test Year):				<u>\$ 393,224</u>

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 21

MATERIALS AND SUPPLIES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Period (a)	Balance			Total (e)
		Chemical Inv. (b)	Small Repairs (c)	Capital & Maint. (d)	
1	Mar-15	51,210	35,703	192,705	279,618
2	Apr-15	63,211	35,703	192,590	291,505
3	May-15	45,769	35,703	186,277	267,749
4	Jun-15	21,326	35,703	192,036	249,065
5	Jul-15	34,126	35,703	211,513	281,342
6	Aug-15	40,315	35,703	269,234	345,253
7	Sep-15	76,328	35,703	267,312	379,343
8	Oct-15	2,870	35,703	267,312	305,885
9	Nov-15	66,561	35,703	240,396	342,661
10	Dec-15	60,658	35,703	191,951	288,313
11	Jan-16	52,913	35,703	191,576	280,193
12	Feb-16	32,145	35,703	191,578	259,426
13	Mar-16	67,460	35,703	188,434	291,597
14					
				Thirteen Month Average (at March 2016):	\$ 297,073

Twelve Months Preceding Test Year

15	Mar-14	\$ 334,177	\$ 50,682	\$ 218,023	\$ 602,882
16	Apr-14	342,953	50,682	195,715	589,350
17	May-14	55,873	50,682	196,834	303,389
18	Jun-14	44,885	50,682	185,447	281,014
19	Jul-14	43,077	50,682	179,756	273,515
20	Aug-14	37,108	50,682	188,040	275,830
21	Sep-14	47,264	50,682	182,594	280,540
22	Oct-14	51,233	50,682	169,936	271,851
23	Nov-14	41,476	35,703	151,928	229,108
24	Dec-14	52,135	35,703	156,252	244,090
25	Jan-15	71,849	35,703	156,252	263,804
26	Feb-15	49,115	35,703	181,903	266,721
				Thirteen Month Average (Preceding Test Year):	\$ 320,132

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2J

PREPAYMENTS

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Period (a)	Prepayments (b)	Total (c)
1	Dec-14	\$ 861,013	\$ 861,013
2	Jan-15	800,240	800,240
3	Feb-15	656,049	656,049
4	Mar-15	521,495	521,495
5	Apr-15	378,177	378,177
6	May-15	227,981	227,981
7	Jun-15	249,838	249,838
8	Jul-15	227,290	227,290
9	Aug-15	93,510	93,510
10	Sep-15	1,310,939	1,310,939
11	Oct-15	1,195,820	1,195,820
12	Nov-15	1,024,017	1,024,017
13	Dec-15	872,520	872,520
14	Thirteen-Month Average (at December 2015):		<u>\$ 647,607</u>

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2J

PREPAYMENTS

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

<u>Line No.</u>	<u>Period (a)</u>	<u>Prepayments (b)</u>	<u>Total (c)</u>
1	Mar-15	521,495	521,495
2	Apr-15	378,177	378,177
3	May-15	227,981	227,981
4	Jun-15	249,838	249,838
5	Jul-15	227,290	227,290
6	Aug-15	93,510	93,510
7	Sep-15	1,310,939	1,310,939
8	Oct-15	1,195,820	1,195,820
9	Nov-15	1,024,017	1,024,017
10	Dec-15	872,520	872,520
11	Jan-16	735,071	735,071
12	Feb-16	605,877	605,877
13	Mar-16	460,971	460,971
14	Thirteen-Month Average (at March 2016):		<u>\$ 607,962</u>

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B

OPERATING EXPENSES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	12 Months Ended			TEST PERIOD				
		9/30/2015 (b)	12/31/2015 (c)	3/31/2016 (d)	O&M Adjustments (e)	Source Reference (f)	Pay/Benefits Adjustments (g)	Sch. Reference (h)	As Adjusted (i)
<u>Source of Supply Expenses</u>									
<u>Operation</u>									
1	Operation Supervision and Engineering	\$ -	\$ 17,020	\$ 27,335	\$ -		\$ -		\$ -
2	Operating Labor and Expenses	-	929	929	-		-		-
3	Purchased Water	1,183,281	1,101,678	1,068,833	260,000	WP 3B-1	-		1,443,281
4	Miscellaneous Expenses	74,403	143,769	148,804	20,000	WP 3B-6	-		94,403
5	Total Operation	<u>\$ 1,257,684</u>	<u>\$ 1,263,396</u>	<u>\$ 1,245,901</u>	<u>\$ 280,000</u>		<u>\$ -</u>		<u>\$ 1,537,684</u>
<u>Maintenance</u>									
6	Maintenance of Structures and Improvements	\$ -	\$ 26,467	\$ 26,467	\$ -		\$ -		\$ -
7	Maintenance of Collecting and Impounding Res.	-	-	-	-		-		-
8	Maintenance of Lake, River and Other Intakes	-	-	-	5,126	WP 3B-7	-		5,126
9	Maintenance of Supply Mains	87	87	87	-		-		87
10	Total Maintenance	<u>\$ 87</u>	<u>\$ 26,554</u>	<u>\$ 26,554</u>	<u>\$ 5,126</u>		<u>\$ -</u>		<u>\$ 5,213</u>
11	Total Source of Supply Expenses	<u><u>\$ 1,257,771</u></u>	<u><u>\$ 1,289,950</u></u>	<u><u>\$ 1,272,455</u></u>	<u><u>\$ 285,126</u></u>		<u><u>\$ -</u></u>		<u><u>\$ 1,542,897</u></u>
<u>Pumping Expenses</u>									
<u>Operation</u>									
12	Operation Supervision and Engineering	\$ -	\$ 61	\$ 131	\$ -		\$ -		\$ -
13	Fuel or Power Purchased for Production	1,249,168	1,250,371	1,216,813	(\$78,554)	WP 3B-2	-		1,170,614
14	Pumping Labor and Expenses	4,279	2,767	3,719	-		-		4,279
15	Miscellaneous Expenses	33,396	40,179	42,931	-		-		33,396
16	Rents	5,558	-	-	-		-		5,558
17	Total Operation	<u>\$ 1,292,401</u>	<u>\$ 1,293,378</u>	<u>\$ 1,263,594</u>	<u>\$ (78,554)</u>		<u>\$ -</u>		<u>\$ 1,213,847</u>
<u>Maintenance</u>									
18	Maintenance Supervision and Engineering	\$ -	\$ -	\$ 360	\$ -		\$ -		\$ -
19	Maintenance of Structures and Improvements	-	-	3,390	-		-		-
20	Maintenance of Power Production Equipment	4,161	11,039	9,943	-		-		4,161
21	Maintenance of Pumping Equipment	33,212	35,208	37,234	-		-		33,212
22	Total Maintenance	<u>\$ 37,373</u>	<u>\$ 46,247</u>	<u>\$ 50,927</u>	<u>\$ -</u>		<u>\$ -</u>		<u>\$ 37,373</u>
23	Total Pumping Expenses	<u><u>\$ 1,329,774</u></u>	<u><u>\$ 1,339,625</u></u>	<u><u>\$ 1,314,521</u></u>	<u><u>\$ (78,554)</u></u>		<u><u>\$ -</u></u>		<u><u>\$ 1,251,220</u></u>
<u>Water Treatment Expenses</u>									
<u>Operation</u>									
24	Operation Supervision and Engineering	\$ 1,401,739	\$ 1,517,068	\$ 1,522,887	\$ -		\$ 116,654	WP 3C	\$ 1,518,393
25	Chemicals	927,743	988,878	929,295	(33,339)	WP 3B-3	-		894,404
26	Operating Labor and Expenses	288,467	259,819	244,825	-		9,031	WP 3C	297,498
27	Miscellaneous Expenses	211,239	230,343	240,464	-		210	WP 3C	211,449
28	Total Operation	<u>\$ 2,829,188</u>	<u>\$ 2,996,108</u>	<u>\$ 2,937,471</u>	<u>\$ (33,339)</u>		<u>\$ 125,894</u>		<u>\$ 2,921,743</u>

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B

OPERATING EXPENSES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description	12 Months Ended			TEST PERIOD				
		9/30/2015	12/31/2015	3/31/2016	O&M Adjustments	Source Reference	Pay/Benefits Adjustments	Sch. Reference	As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>Water Treatment Expenses (Cont.)</u>									
Maintenance									
1	Maintenance Supervision and Engineering	\$ 237,856	\$ 206,146	\$ 156,621	\$ 139,056	WP 3B-4	\$ 19,297	WP 3C	\$ 396,208
2	Maintenance of Structures and Improvements	545,835	433,904	428,145	-		301	WP 3C	546,136
3	Maintenance of Water Treatment Equipment	32,661	41,326	80,949	-		-		32,661
4	Total Maintenance	\$ 816,351	\$ 681,376	\$ 665,715	\$ 139,056		\$ 19,597		\$ 975,004
5	Total Water Treatment Expenses	\$ 3,645,539	\$ 3,677,484	\$ 3,603,186	\$ 105,716		\$ 145,492		\$ 3,896,748
<u>Transmission and Distribution Expenses</u>									
Operation									
6	Operation Supervision and Engineering	\$ 43,446	\$ 59,552	\$ 62,529	\$ -		\$ 4,217	WP 3C	\$ 47,663
7	Storage Facilities Expenses	-	-	-	-		-		-
8	Transmission and Distribution Lines Expenses	668,569	613,108	613,299	-		52,205	WP 3C	720,774
9	Meter Expenses	224,120	241,656	242,604	-		17,410	WP 3C	241,531
10	Customer Installations Expenses	8,033	8,033	-	-		-		8,033
11	Miscellaneous Expenses	101,036	94,598	88,546	-		3,308	WP 3C	104,344
12	Rent	70,049	70,726	70,763	-		-		70,049
13	Total Operation	\$ 1,115,253	\$ 1,087,673	\$ 1,077,741	\$ -		\$ 77,140		\$ 1,192,393
Maintenance									
14	Maintenance Supervision and Engineering	\$ 40,229	\$ 33,002	\$ 24,265	\$ -		\$ 3,040	WP 3C	\$ 43,269
15	Maintenance of Structures and Improvements	43,272	49,943	51,711	-		1,658	WP 3C	44,930
16	Maintenance of Dist. Reservoirs & Standpipes	35,120	32,218	23,512	-		23	WP 3C	35,143
17	Maintenance of Trans. & Distribution Mains	131,955	175,818	137,670	-		7,546	WP 3C	139,501
18	Maintenance of Services	341,379	347,437	311,565	-		21,595	WP 3C	362,974
19	Maintenance of Meters	-	-	-	-		-		-
20	Maintenance of Hydrants	21,918	22,181	20,369	-		1,185	WP 3C	23,104
21	Maintenance of Miscellaneous Plant	717	643	457	-		-		717
22	Total Maintenance	\$ 614,590	\$ 661,242	\$ 569,549	\$ -		\$ 35,047		\$ 649,637
23	Total Water Treatment Expenses	\$ 1,729,843	\$ 1,748,915	\$ 1,647,290	\$ -		\$ 112,187		\$ 1,842,030
<u>Customer Account Expenses</u>									
Operation									
24	Supervision	\$ 11,032	\$ 9,466	\$ 6,626	\$ -		\$ 864	WP 3C	\$ 11,896
25	Meter Reading Salaries	97,994	120,857	132,684	-		7,239	WP 3C	105,233
26	Meter Reading Expenses	-	-	-	-		-		-
27	Meter Reading Transportation	-	-	-	-		-		-
28	Customer Records & Coll. Expenses-Labor	-	-	-	-		-		-
29	Customer Records & Coll. Expenses-Supplies	-	-	-	-		-		-
30	Customer Records & Coll. Expenses-Postage	-	-	-	-		-		-
31	Customer Records & Coll. Expenses-Computer	-	-	-	-		-		-

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B

OPERATING EXPENSES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	12 Months Ended			TEST PERIOD				
		9/30/2015 (b)	12/31/2015 (c)	3/31/2016 (d)	O&M Adjustments (e)	Source Reference (f)	Pay/Benefits Adjustments (g)	Sch. Reference (h)	As Adjusted (i)
<u>Customer Account Expenses - Operation (Cont.)</u>									
1	Customer Records & Coll. Expenses-Collection	\$ 1,200,712	\$ 1,191,968	\$ 1,175,589	(\$32,155)	WP 3B-5	\$ 64,711	WP 3C	\$ 1,233,268
2	Customer Records & Coll. Expenses	-	-	-	-		-		-
3	Uncollectible Accounts	100,631	167,804	164,517	-		-		100,631
4	Miscellaneous Customer Accounts Expense	21,220	45,509	31,744	-		-		21,220
5	Total Customer Account Expenses	\$ 1,431,589	\$ 1,535,604	\$ 1,511,160	\$ (32,155)		\$ 72,814		\$ 1,472,247
<u>Sales Expense</u>									
<u>Operation</u>									
6	Supervision	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
7	Total Sales Expenses	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
<u>Administrative and General Expenses</u>									
<u>Operation</u>									
8	Administrative and General Salaries	\$ 1,573,356	\$ 613,212	\$ 683,511	\$ -		\$ 206,347	WP 3C	\$ 1,779,704
9	Office Supplies and Other Expenses	75,859	94,821	82,488	-		-		75,859
10	Administrative Expenses Transferred	(1,018,931)	(2,006,739)	(2,036,059)	-		(82,706)	3C	(1,101,637)
11	Outside Services Employed	429,557	2,521,512	2,713,721	(428,669)	WP 3B-9, 12	(74,972)	3C	(74,084)
12	Property Insurance	190,821	161,395	115,914	(14,252)	WP 3B-12	-		176,569
13	Injuries and Damages	60,993	68,485	66,524	-		49,001	3C	109,994
14	Employee Pension and Benefits	1,849,576	1,846,881	1,813,350	-		(240,017)	3C	1,609,558
15	Regulatory Commission Expenses	80,929	81,259	78,835	115,000	MFR 5.3.13	-		195,929
16	Miscellaneous General Expenses	125,463	149,451	144,722	718,969	WP 3B-8, 11, 12	(18,876)	3C	825,556
17	Total Operation	\$ 3,367,624	\$ 3,530,277	\$ 3,663,006	\$ 391,048		\$ (161,224)		\$ 3,597,449
<u>Maintenance</u>									
18	Maintenance of General Plant	\$ -	\$ 29,408	\$ 37,277	\$ -		\$ -		\$ -
19	Total Maintenance	\$ -	\$ 29,408	\$ 37,277	\$ -		\$ -		\$ -
20	Total Administrative and General Expenses	\$ 3,367,624	\$ 3,559,685	\$ 3,700,283	\$ 391,048		\$ (161,224)		\$ 3,597,449
21	Total Operation and Maintenance Expenses	\$ 12,762,141	\$ 13,151,263	\$ 13,048,895	\$ 671,182		\$ 169,268		\$ 13,602,591
22	Depreciation Expense	\$ 3,165,586	\$ 3,308,295	\$ 3,386,563	\$ 491,206	WP 2C-2	\$ -		\$ 3,656,792
23	Taxes Other than Income	\$ 1,711,810	\$ 1,724,701	\$ 1,727,787	\$ 105,887	WP 3B-10	\$ 38,244	3C	\$ 1,855,940
24	Total Operating Expenses	\$ 17,639,536	\$ 18,184,259	\$ 18,163,245	\$ 1,268,274		\$ 207,512		\$ 19,115,323

MFR 5.3.2
SUEZ WATER DELAWARE, INC.
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-1

Purchase Water Expense

	<u>12/31/2015</u>	<u>3/31/2016</u>	
Test Year Purchase Water	\$1,101,678	\$1,068,833	\$1,183,281
Increase in Hoops Contract (1)			\$260,000
Test Period Purchase Water			<u>1,443,281</u>
Adjustment			<u>\$260,000</u>

- (1) Reflect City of Wilmington proposed Hoops 5-year contract for 200 million gallons per year for \$320,000 with no release fees.
- | | |
|--------------------------|-----------------|
| Proposed Hoops Contract | \$320,000 |
| Test Year Hoops Contract | <u>\$60,000</u> |
| Annual Increase | \$260,000 |

MFR 5.3.2

SUEZ WATER DELAWARE, INC.

Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-2

Purchase Power Expense

	<u>12/31/2015</u>	<u>3/31/2016</u>	
Test Year Purchase Power Expense	\$1,250,371	\$1,216,813	\$1,265,263
Upcoming Test Period Increase of 3.7%			\$46,815
Normalize Volumes (2)		-12.37%	(\$162,262)
Test Period Increase For Aquifer Recovery Program (3)		3.03%	\$38,393
Reduction Related to Sewer Connection (4)			(\$1,500)
Total Test Period Purchase Power			<u><u>\$1,186,709</u></u>
Adjustment			<u><u>(\$78,554)</u></u>

-
- (1) Purchase power increase to \$.061 from \$.06 or 1.7% plus estimated 2% wire delivery charges from pending rate case for total of 3.7%.
- (2) *a* Total Adjustment to Volumes (611,330)
b Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926)) (757,159)
c Total Water Produced - Test Year 6,122,529
e Percent of Reduction (Line b / Line c) -12.37%
- (3) *a* Total Adjustment to Volumes 150,000
b Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926)) 185,782
c Total Water Produced - Test Year 6,122,529
e Percent of increase (Line b / Line c) 3.03%
- (4) Research/assessment of test year operation expenses related to the sludge press elimination. Refer to WP Sch 3B-4 Swr Connect.

MFR 5.3.2
SUEZ WATER DELAWARE, INC.
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-3
Chemical Expense

	<u>12/31/2015</u>	<u>3/31/2016</u>	
Test Year Chemical Expense	\$988,878	\$929,295	\$922,873
Anticipated Cost Increase (1)			\$83,059
Normalize Volumes (2)		-12.37%	(\$124,401)
Test Period Increase For Aquifer Recovery Program (3)		3.03%	\$28,004
Reduction Related to Sewer Connection (4)			(\$20,000)
Total Test Period Chemical Expense			<u><u>\$889,534</u></u>
Adjustment			<u><u>(\$33,339)</u></u>

-
- (1) Anticipated Test Period increase of 9%.
- (2) *a* Total Adjustment to Volumes (611,330)
b Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926)) (757,159)
c Total Water Produced - Test Year 6,122,529
e Percent of Reduction (Line b / Line c) -12.37%
- (3) *a* Total Adjustment to Volumes 150,000
b Adjust for Test Year Non-Rev Water @19.26% (Line a/(1-.1926)) 185,782
c Total Water Produced - Test Year 6,122,529
e Percent of increase (Line b / Line c) 3.03%
- (4) Research/assessment of test year operation expenses related to the sludge press elimination. Elimination of 8,100 lbs of polymer . Refer to WP Sch 3B-4 Swr Connect.

MFR 5.3.2
SUEZ WATER DELAWARE, INC.
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-4

12/31/2015

3/31/2016

Sewer Connection Expense (1)

Test Period Annual County Sewer Connection Expense (2)	<u><u>\$237,500</u></u>		
Remove Sludge Hauling Costs (3)	(\$98,445)	(\$104,697)	(\$98,138)
Net of Adjustments	<u><u>\$139,056</u></u>		

(1)

SWD planned elimination of sludge press by substituting disposal of sludge through connection with the County sewer system. This will result in more efficient use of the labor force, improve reliability of sludge removal and eliminate other imbalances and bottlenecks in the treatment process. In addition, the removal of the sludge press will improve safety by removing potential hazards associated with operating the press and from hauling operations. On top of these benefits stemming from eliminating sludge hauling operations, environmental benefits will accrue, through elimination of vehicle emissions currently generated by sludge hauling trucks.

(2) County Sewer Billing Cost Per Day Calculation

Wastewater Strength	MG/1	Lbs/1000 Gal	1000/Gal	Total Lbs	\$/lb	Cost/day
Avg BOD	62.419	0.521	19.876	10.347	\$0.372	\$3.851
Avg TSS	6,654.537	55.499	19.876	1,103.095	\$0.505	\$557.492
Flow Q/1000			19.876		\$4.495	\$89.342
Total Cost/day						\$650.69
Days Per Year						365
Test Period Sewer Cost						<u><u>\$237,500</u></u>

(3) Eliminate Test Year sludge hauling costs due to elimination of filter press.

MFR 5.3.2**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-5****Normalize Customer Care and Costs Due to Billing Change from Quarterly to Monthly (1)**

	<u>12/31/2015</u>	<u>3/31/2016</u>	
	Postage (2)	CC&B (3)	Net Adjustments
Postage Office/Non-billing	\$3,000		
Bill Printing/Envelopes		\$76,260	
Postage - Billing only		\$187,873	
Total Test Period	\$3,000	\$264,133	
Test Year	\$115,256	\$184,032	\$191,816 \$205,372
Adjustments	<u>(\$112,256)</u>	<u>\$80,101</u>	<u>(\$32,155)</u>

-
- (1) The Quarterly to Monthly Transition was started and completed during the last half of the Test Year.
- (2) Test Period Postage Costs will be moved from Acct 90450 to CC&B Acct 50405. Test Period estimated non-billing Postage for internal office use is \$3,000.
- (3) Reflects costs for bills, collection letters, turn off notices, ebills and miscellaneous billing

MFR 5.3.2**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-6****Proposed Recovery of Delaware River Basin Commission (DRBC) Charge (1)**

	<u>12/31/2015</u>	<u>3/31/2016</u>
Total Cost Paid and Requested for Recovery		\$300,000
Proposed Recovery Period (Years)		<u>15</u>
Annual Expense/Adjustment		<u>\$20,000</u>
(2) Actual Quarterly DRBC charges	\$45,696	\$45,314

- (1) This adjustment amortizes the amount agreed to by the Company for reimbursement of water allocation billings overlooked by DRBC to Acct 92050.
- (2) The actual quarterly expenses are in addition to the requested amortization. The actual expenses are booked to account 50655.

MFR 5.3.2**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-7****Proposed Recovery of Watershed Control Plan Costs**

	<u>12/31/2015</u>	<u>3/31/2016</u>	
Grants Provided to Conservation Districts			\$30,032
Costs of Provided Vegetation			\$3,803
Watershed Consulting Costs			<u>\$165,221</u>
Total Watershed Protection			\$199,056
Proposed Recovery Period (Years)			<u>5</u>
Annual Expense/Adjustment			<u><u>\$39,811</u></u>
Remove Test Year Conservation Costs (1)	<u>(\$13,955)</u>	<u>(\$11,715)</u>	<u>(\$34,685)</u>
Net Adjustments			<u>\$5,126</u>

(1)

Charged to Acct 50410 during test year. \$12,800 for Grants, \$525 Vegetation and \$21,360 Consulting

MFR 5.3.2

SUEZ WATER DELAWARE, INC.

Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-8

Vehicle Leasing and Related Transportation Costs (1)

	<u>12/31/2015</u>	<u>3/31/2016</u>	
Test Period Monthly Vehicle Fleet Lease Costs			\$16,866
Test Period Avg. Monthly Vehicle Fleet Fuel Costs			\$10,000
Test Period Avg. Monthly Vehicle Fleet Repair Costs			\$3,000
Test Period Avg. Monthly GPS Costs (2)			\$1,343
Total Test Period Monthly Vehicle Fleet Costs			\$31,209
Annualize			12
Gross Test Period Vehicle Fleet Costs			\$374,510
Remove Capitalized Amount	18.00%		(\$67,412)
Test Period Vehicle Fleet Expense			<u>\$307,098</u>
Total Test Year Vehicle Fleet Costs (3)	\$170,861	\$166,755	\$174,415
Adjustment			<u>\$132,683</u>

(1) Reflects vehicle fleet in operation during the Test Year and planned replacement and new leases that will be active by Test Period in Acct 50645.

(2) GPS Monthly Fee (\$30 Per Month Per Vehicle) \$1,110
Initial Installation Cost Per Vehicle \$275/ X 37 Vehicles = \$10,175
Amort Avg Lease of 6 Years \$10,175 / (6 years X 12 months) = \$141
Ongoing Installation Cost @ 4 Per Year \$92
Total Monthly GPS Costs \$1,343

	TY Per Books	Test Year Dist	Test Period Dist
(3) Transportation cost - other -OPERATION	\$95,521	54.77%	\$72,666
Transportation cost - other MAINT	\$31,245	17.91%	\$23,769
Transportation cost - other A&G	\$47,649	27.32%	\$36,248
	<u>\$174,415</u>		

MFR 5.3.2**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-10****Property/Real Estate Tax (1)**12/31/20153/31/2016

Test Year Property/Real Estate Tax	\$1,408,016	\$1,411,730	\$1,415,443
Test Year Gross Plant In Service	\$160,440,432		
Effective Tax Rate	0.00878		
Test Period Gross Plant In Service	\$172,505,981		
Test Period Property Tax	<u><u>\$1,513,903</u></u>		
Adjustment	<u><u>\$105,887</u></u>		

(1) Reflects latest tax bills available.

MFR 5.3.2**SUEZ WATER DELAWARE, INC.****Minimum Filing Requirements of the Delaware Public Service Commission****Schedule No. 3B-11****Customer Convenience Costs (1)**

Test Year Credit Card Payments	35,047
25% Increase in Credit Card Payments due to Policy Change	8,762
Test Period Credit Card Payments	43,809
Cost per Credit Card Payment Occurance	\$1.99
Test Period Customer Convenience Cost	<u><u>\$87,179</u></u>

(1) To reflect credit card payment policy change to improve customer convenience/relations. Acct. 92600.

MFR 5.3.2
SUEZ WATER DELAWARE, INC.
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 3B-12

Management Service Fees (1)

Test Period

12/31/2015 3/31/2016

Remove Test Year Fees That Will Be Included in Management Service Fees Going Forward:

Acct Description

50405 CC&B Support Costs (2)	CCB IT Support	(\$47,788)
91250 Outside Services - IS	Other IT Corporate A	(\$166,138)
91350 Outside service - other	Other Corporate	(\$5,660)
91310 Outside Serv - Mgt Fees Other	R+I Alliance	(\$48,920)
91100 Outside service - acctg & audg	Audit Fees	(\$32,347)
91350 Outside service - other	WorkCare	(\$1,614)
91450 General corporate insurance	General Casualty	(\$184,081)
91400 Property insurance	Property	(\$14,252)
92150 Staff mtgs, conf's & seminars	WIKTI	(\$5,023)
90500 Club and professional dues	AWWARF	(\$11,308)
92150 Staff mtgs, conf's & seminars	Training & Recruitin	(\$14,003)
91350 Outside service - other	Actuarial Services	(\$19,909)
92150 Staff mtgs, conf's & seminars	PureSafety	(\$2,984)

Total Costs to Remove (\$554,027)

Test Period Management Service Fee \$2,372,653

Less: Test Year Management Service Fee \$1,792,440

Increase (decrease) To M&S Fee

\$580,213

\$2,167,828 \$2,439,500 (3)

Total Net Impact of Increase in M&S Fee and Alloction Methodology

\$26,186

- (1) SUEZ has modified the Management Service Fee allocations. The Test Period Service Fee will include the various costs directly booked during the test year. Thus, these costs need to be removed from Test Year data.
- (2) Excludes CCB Printing Costs
- (3) 12/31/15 includes \$178,035 of non-recoverable expenses
3/31/16 includes \$238,722 of non-recoverable expenses

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 3C

PAYROLL COSTS

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

12 Months Ended						
Line No.	Description (a)	9/30/2015 (b)	12/31/2015 (c)	3/31/2016 (d)	Adjustments (e)	Test Period (2) (f)
Direct Payroll Costs						
1	Total Company Gross Payroll	\$ 4,029,663	\$ 4,136,912	\$ 4,117,869	\$ 537,997	\$ 4,567,660
2	Amount Capitalized	(871,798)	(860,798)	(893,335)	(41,532)	(913,330)
3	Payroll Transferred Out	(147,133)	(231,138)	(195,177)	(41,174)	(188,307)
4	Payroll Transferred In	56,630	51,441	54,159	(1,158)	55,472
5	Total Company Payroll Expense	\$ 3,067,362	\$ 3,096,417	\$ 3,083,516	\$ 454,133	\$ 3,521,495
6	Payroll-Related Taxes	303,793	312,971	312,344	40,559	344,353
7	Amount Capitalized	(17,344)	(50,883)	(34,670)	(2,316)	(19,660)
Direct Benefit Costs						
8	Pension Expense & OPEB (3)	\$ 961,592	\$ 928,209	\$ 857,891	\$ (434,592)	\$ 527,000
9	Amount Capitalized	(186,277)	(150,907)	(95,224)	84,188	(102,089)
10	Other Benefits (4)	887,984	918,729	961,680	159,590	1,047,574
11	Amount Capitalized	(225,339)	(149,366)	(106,745)	(49,203)	(274,542)
12	Fringe Benefits Transferred	(67,453)	(144,691)	(272,858)	(18,876)	(86,329)
Indirect Benefit Costs						
13	Worker's Compensation	\$ 60,993	\$ 68,465	\$ 66,524	\$ 49,001	\$ 109,994
14	Temporary Help	74,972	60,789	48,747	(74,972)	-
15	Total Payroll and Payroll-Related Costs	4,860,284	4,889,733	4,821,205	207,512	5,067,796

(1) Refer to WP 3C1.5 Pay-Ben Summary

(2) Refer to WP-Sch 3.C1 - Payroll Adjustment and WP-Sch 3C4 Benefits Adj.

(3) Reflects Pension and Post Retirement Benefits. WP-Sch 3C1.5 Pay-Ben Summary shows Pension Test Period Detail

(4) Includes Medical, Dental, Life & Other

SUEZ Water Delaware Inc.
Affiliate Charges

MFR 5.3.14
 Witness Responsible:
 Prettyman

Delaware Public Service Commission
 Company: SUEZ Water Delaware
 Docket No.

Account No.

Line No.	Department Number	Description	Test Year	12 Months Ended	
			12 Months Ended	12 Months Ended	
			9/30/2015	12/31/2015	3/31/2016
1	205	Capital Management			\$2,246
2	210	Environmental Health & Safety	\$77,028	\$85,559	82,810
3	245	Technical Services	14,463	17,940	24,649
4	246	Tech Svcs CA		18,915	39,439
5	250	Operational Services		296	484
6	255	Quality	82,996	64,042	72,100
7	304	Customer Service Office		(1,175)	(1,176)
8	400	Administration - General	78,133	69,448	63,270
9	401	Office of the COO	80,623	75,773	90,342
10	402	Office of President - Segments		8,996	5,546
11	405	Corporate Communications	168,965	175,304	156,042
12	410	Office Support & Facility Mgt	45,797	80,660	120,115
13	411	Office - Leasehold Improvement			1,107
14	415	Human Resources	140,217	134,444	139,140
15	416	HR - Shared Services	8,097	9,210	9,887
16	418	HR CA		19,573	29,398
17	425	IT - Service Delivery	145,528	158,060	182,423
18	426	IT CA		43,417	97,514
19	427	IT Depreciation			20,103
20	432	IT - Infrastructure			
21	435	Commerical Development		21,227	8,281
22	445	Procurement	59,387	57,605	63,268
23	455	Customer Service Admin	111,587	127,128	117,109
24	460	Revenue Management	10,103	46,355	52,094
25	500	General Accounting	162,165	180,534	194,750
26	501	Accounts Payable	23,953	26,926	27,364
27	515	Payroll	20,301	22,051	22,942
28	520	Taxes	51,920	42,216	43,346
29	530	Financial Planning	77,447	114,276	132,542
30	535	Internal Audit	60,183	61,212	36,510
31	580	Contract & Admin Support			(6)
32	605	Treasury	26,052	25,358	25,904
33	610	Legal	151,086	145,432	141,702
34	611	Insurance		27,111	60,718
35	705	External Affairs	30,948	39,791	34,691
36	800	Rate Department	73,648	92,110	104,123
37		Other	91,813		
38	Total Recoverable		\$1,792,440	\$1,989,793	\$2,200,778
39					
40	Non-Recoverable			178,035	238,722
41					
42	Grand Total			\$2,167,828	\$2,439,500

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 3I

OPERATING TAXES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Test Year		12 Months Ended		Utility Proposed Test Period	
		Total Utility	Delaware Jurisdiction	12/31/2015	3/31/2016	Total Utility	Delaware Jurisdiction
		(b)	(c)	(d)	(e)	(f)	(g)
1	Federal Income Tax - Current	\$ 1,057,077	\$ 1,057,077	\$ 1,162,278	\$ 929,726	\$ 2,624,821	\$ 2,624,821
2	State Income Tax - Current	291,095	291,095	332,193	273,370	717,926	717,926
3	Deferred Federal Income Tax	109,025	109,025	767,426	884,037	109,025	109,025
4	Deferred State Income Tax	29,683	29,683	192,669	219,924	29,683	29,683
5	Investment Tax Credit	(14,013)	(14,013)	(18,684)	(18,684)	(14,013)	(14,013)
6	State Utility Tax	80,929	80,929	81,259	78,834	95,698	95,698
7	Other Federal, State and Local Taxes	1,711,810	1,711,810	1,724,700	1,727,787	1,855,940	1,855,940
8	Total Operating Taxes	<u>\$ 3,265,606</u>	<u>\$ 3,265,606</u>	<u>\$ 4,241,841</u>	<u>\$ 4,094,994</u>	<u>\$ 5,419,079</u>	<u>\$ 5,419,079</u>

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 3M

OTHER FEDERAL, STATE AND LOCAL TAXES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Test Year		12 Months Ended		Utility Proposed Test Period	
		Total Utility	Delaware Jurisdiction	12/31/2015	3/31/2016	Total Utility	Delaware Jurisdiction
		(b)	(c)	(d)	(e)	(f)	(g)
1	Real Estate Tax	\$ 1,408,016	\$ 1,408,016	\$ 1,411,730	\$ 1,415,443	\$ 1,513,903	\$ 1,513,903
2	FICA Tax	286,449	286,449	295,902	303,013	324,692	324,692
3	Federal Unemployment Tax	2,669	2,669	2,608	2,757	2,669	2,669
4	State Unemployment Tax	13,700	13,700	13,485	5,758	13,700	13,700
5	Misc. Taxes	975	975	975	816	975	975
6	Gross Receipts/PSC	80,929	80,929	81,259	78,834	80,822	80,822
8	Total Other Taxes	<u>\$ 1,792,739</u>	<u>\$ 1,792,739</u>	<u>\$ 1,805,959</u>	<u>\$ 1,806,621</u>	<u>\$ 1,936,762</u>	<u>\$ 1,936,762</u>